

2022 VALUE ADJUSTMENT BOARD MEETING
Final Certification of the 2022 Tax Rolls
Clerk's Large Conference Room
315 Court Street, 4th Floor, Clearwater, FL 33756
Wednesday, March 8, 2023
9:00 A.M.

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Agenda Item No. 2

The VAB will select a Chair and Vice-Chair for the 2023 VAB Cycle.

Agenda Item No. 3a

Citizens Who Wish to Comment On the VAB Process

VAB Petitioners Tim and Andrea Haddock, submitted to the VAB Clerk on January 18, 2023, an email plus documentation, objecting to the recommended decision rendered by Appraiser Special Magistrate Shawn Geurin, for VAB petition 2022-2086. A second email was received by Tim Haddock on 2-3-23, in reference to petition 2022-2122.

A copy of both emails, objection letter for 2022-2086 and recommended decisions for 2022-2086 and 2022-2122 are enclosed, for the Board's review.

Young, Bernie C

From: Tim Haddock <thaddock0@gmail.com>
Sent: Wednesday, January 18, 2023 10:45 AM
To: Clerk VAB
Cc: Schutzendorf, Eric
Subject: Re: Decision of the Value Adjustment Board - Petition # 2022-2086
Attachments: VAB Decision - Haddock Objection Jan 2022.docx; VAB Decision Jan 2022.pdf

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CAUTION: *This message has originated from outside of the organization. **Do not** click on links or open attachments unless you are expecting the correspondence from the sender and know the content is safe.*

Dear Clerk of the Pinellas County VAB,

Reference is made to the matter provided in the subject line of this email - a copy of which is attached for convenience.

Also attached is Petitioner's objection, including the grounds for objection and Petitioner's requested options for next steps, among other items.

Per instruction from Rinki Porwani, Counsel to the Pinellas County VAB, the Pinellas County Appraiser's office (via appraiser Erick Schutzendorf) is also copied hereon.

Thank you for your timely attention to this important matter and I look forward to receiving specific instructions regarding next steps as soon as you are able.

Sincerely, Tim (and Andrea) Haddock

Re: Decision of Value Adjustment Board – Pinellas County

Petition # 2022-2086

Whole documents for reference :: comparable transactions content and related calculations performed by the Special Magistrate on page 6 (stated operative calculations that underpinned recommendation)

Spread data from page 6 of ruling for reference:

Address	Close date	Price (\$,mm)	Size (per sq. ft.)	Month to Jan. 2022	Monthly rate	Total increase (%)	Calced value (per ruling)	Calced value (per sq. ft.)
2000 Brightwaters Blvd. NE	2/21	\$3.400	4765	10.5	1.78%	18.69%	\$4.005	\$841
2117 Brightwaters Blvd. NE	ADDRESS DOES NOT EXIST							
307 Brightwaters Blvd. NE	3/21	\$3.200	4144	10.5	1.78%	18.69%	\$3.501	\$845

Document organization in three sections as follows:

1. Manifest error
2. Logical inconsistency
3. Methodological complaint
4. Other notes
5. Petitioner position
6. Petitioner contact information

Manifest error

- 2117 Brightwaters Blvd. NE is a physical address that does not exist

Logical inconsistency

Address	Calced value (per ruling)	Calced value (per sq. ft.)		2022 Just / Market Value	2022 JMV (per sq. ft.)	% Lower		
2000 Brightwaters Blvd. NE	\$4.005	\$841		\$3.352	\$703	16.4%		
2117 Brightwaters Blvd. NE	IGNORED SINCE ADDRESS DOES NOT EXIST							
307 Brightwaters Blvd. NE	\$3.501	\$845		\$3.154	\$761	9.9%		

Logical argument:

- A. The ACTUAL Just / Market Value for 2022 for the relevant properties listed above per the pcdao.org range from between ~10% to ~16% lower than the calculated value used on page 6 of the VAB Decision.
- B. The ACTUAL 2022 JMV per sq. ft. per pcdao.org ranges from \$703 to \$761 – average being \$732. The implied proper 2022 JMV for 1971 (4,156 sq. ft.) is \$3.042mm

Methodological complaints

I. ONE

- A. 2000 Brightwaters was built in 1991 and according to pcdao.org has an “Effective Age” of 17 years
- B. 307 Brightwaters was first built in 1928 and according to pcdao.org the “Effective Age” is 37 years – likely b/c of the material modifications undertaken to improve the building over the years.
- C. 1971 Brightwaters was built in 1957 and according to pcdao.org the “Effective Age” is 35 years – again likely b/c of improvements last undertaken in 1982 (which was actually 40 years go, but that is a separate inconsistency).

Point ONE being that while it is at least close to logical to use 307 w/o any adjustments (or at max with only slight adjustment to even the 37 and 35 year “Effective Ages” – even assuming doing so linearly is logical (which it may not be) the effect of which would be to increase the 2022 JMV per sq. ft from \$761 to \$802 – which would in turn imply a proper value for 1971 of \$3.333mm – USING THIS COMPARABLE ONLY) –

BUT it is not logical to use 2000 Brightwaters with such a large “Effective Age” difference (18 years or more than 2x) without a significant adjustment – in the instance any such adjustment would only service to reduce the implied price per sq. ft. from \$703 to something (appropriately) well below this amount. Of note, the implied 2022 JMV for 1971 using only this comparable is \$2.922mm – and would be MUCH LESS if any material “Effective Age” adjustment were made.

II. TWO

Reference is made in certain portions of the VAB Decision to a notion that the value is “in the land”. There are two problems with any related assertions, if any (note: that they have been omnipresent in verbal conversations with pcپao.org)

1. Pcpao.org entered no relevant evidence into the record to support any land based valuation analysis
2. The ACTUAL methodology used in the VAB Decision was a comparable based per square foot OF THE ACTUAL BUILDING STRUCTURE methodology. Petitioner does not object to use of this methodology, qualified by:
 - A. It being logically and consistently applied (argument that it was not in the VAB Decision as outlined above), and
 - B. It – and importantly the resulting average used - being properly adjusted for the “Effective Age” differences between the subject property (1971) and the comparables (2000 and 307).

Other notes

1. Re: page 6 – While it is true that Petitioner did not dispute PAO reference to market prices increasing by 1.78% per month during 2021, Petitioner explicated DID NOT concede to accepting this evidence as accurate – rather Petitioner stated clearly that we did not have any information available to us to offer a point of view as to the accuracy of this information one way or the other. Petitioner reserves all of its rights with respect to subjecting this testimony, including the review of PAO’s evidence and expert witness review.

Relatedly, it seems that by the PAO's own 2022 JMV for both 2000 and 307 that the monthly market price increase in 2021 was NOT 1.78%, but something much lower – at least as applied to these two properties.

Petitioner position

Petitioner would except a 2022 JMV of \$3.350mm – an amount that is higher than any single calculation data point used in the VAB Decision analysis – MUCH LESS a fair weighting / average of those individual variables – which would imply a calculated value MATERIALLY LOWER than this amount.

Petitioner is open to either (1) a settlement with PAO for \$3.350 and an effective date of Jan. 2022 OR (2) Petitioner request to present this information to the VAB for their direct consideration as soon as practicable.

Petitioner contact information:

Tim & Andrea Haddock

917-513-4692

Thaddock0@gmail.com



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

Pinellas

County

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

The actions below were taken on your petition.

☒ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2022-2086

Parcel ID 09-31-17-83484-001-0310

Petitioner name HADDOCK, ANDREA L TRE

Property address 1971 BRIGHTWATERS BLVD NE
ST PETERSBURG, FL 33704-

The petitioner is: ☒ taxpayer of record ☐ taxpayer's agent
☐ other, explain:

Decision Summary ☐ Denied your petition ☒ Granted your petition ☐ Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	3,843,628.00	3,843,628.00	3,532,600.00
2. Assessed or classified use value,* if applicable	3,843,628.00	3,843,628.00	3,532,600.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	3,843,628.00	3,843,628.00	3,532,600.00

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision

Fill-in fields will expand or add pages, as needed.

Findings of Fact
(See Attached)

Conclusions of Law
(See Attached)

☒ **Recommended Decision of Special Magistrate** Finding and conclusions above are recommendations.

Shawn Geurin, SRA	Shawn Geurin, SRA	01/13/2023
Signature, special magistrate	Print name	Date
Ken Burke	Ken Burke	01/13/2023
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____
Address

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (727) 464-3458 or visit our web site at <https://vabpetitions.mypinellasclerk.com>

☐ **Final Decision of the Value Adjustment Board**

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

Findings of Fact for Petition 2022-2086:

Petition 2086

Re: 1971 Brightwaters Blvd. NE. St. Petersburg, FL 33704. Purchased 2/25/2021, \$3,150,000 - unqualified.

The property Appraisers Office (PAO) is represented by Jeffrey Haynes, Eric Schutzendorf and Bruce Wright. Petitioner: Andrea & Timothy Haddock. Petitioner did not participate in evidence exchange under Rule 12D-9.020(2), F.A.C. However, presented two appraisals prepared for financing which were allowed. Opening comments are read into record. Parties were sworn to oath. Rounding to the nearest dollar is utilized throughout.

The PAO introduces the following regarding the 8th Criterion; A blanket reduction of value for the eight criteria under Florida Statute 193.011 is inappropriate. The method of valuation and the weight to be given each factor is left to the appraiser's discretion. The 15% reduction most likely refers to form DR-493 which is a countywide approximation of the factors to be considered under Florida Statute 193.011 (8). The Florida Department of Revenue (DOR) has held this adjustment refers to the tax roll as a whole and is not relevant to any particular parcel. (Florida DOR. Property Tax Administration. OPN 95-0002). Further the DOR held, "This factor is an aggregate. There is no differentiation between the factors which make up this statistic such as personal property and costs of sales. It is therefore the Department's position that this statistic is not relevant to VAB proceedings seeking to adjust assessments of parcels. As noted by the court in *Turner v. Takai Financial Services, Inc.*, The Florida Supreme Court has defined 'just valuation' as synonymous with 'fair market value'. See *Walter v. Schuler*, 76 So. 2d 87, 85-86 (Fla. 7965). Therefore, any deductions from 'fair market value' mean that the property is not being valued at 'just value.' The courts have steadfastly held to this position, from its inception in *Walter v. Schuler* in 1965 to the present time, stating that just value is synonymous with fair market value. *CVS Corp. v. Turner*, Final Judgment dated July 3, 2007, Case No. 07-008575, Thirteenth Judicial Circuit (citing *Walter v. Schuler* and subsequent cases). While the Property Appraiser agrees Florida Statute 193.011 should be considered in arriving at a just value, using an across-the-board reduction on all comparable sales and/or the just value of properties in Pinellas County is not an appropriate method to be used by the Value Adjustment Board.

Subject is assessed for \$3,843,628 or \$925 per sf of living area. Property is a detached two-story single-family home constructed in 1957. Property contains 4,156sf of living area (per POA,) an excellent quality rating, fourteen fixtures and is situated on a 102 x 185 lot in the city of St. Petersburg. Subject enjoys an open water view of Tampa Bay and is situated on one of the most prestigious streets in the county.

PAO introduces several procedural documents, definitions, and subject specific analysis. Evidence regarding the 8th criterion, known as Cost of Sale (COS.) "We apply a 15% adjustment to account for reasonable fees, costs of purchase, and cost of sale for Factors 1 and 8. We apply these factors in our Sales Comparison Value by using a model structure that includes Area, Neighborhood, Property Type, Structural Element Points, Percent Good, Heated Square Footage, Effective Square Footage, Fixture Count, Frontage, View and Extra Features and Land Values from the Cost Approach."

PAO has an introduced twenty-two pages of evidence (plats, maps, floor plans, administrative code, valuation methods explanations, Florida statutes, sale analysis, procedures, D.O.R. guidelines, hearing notice, request for evidence, Cost Analysis and comparable sales and a valuation Summary sheet.) A list of one hundred five improved sales and ten vacant land sales from the neighborhood. A shortened list of the four most comparable properties.

The most comparable sales ranged from \$2,540,000 to \$5,580,000. The price per sf ranged from \$645 to \$1,375. The median is \$1,118 per sf and the mean is \$1,046 per sf. The valuation summary shows the Sales Comparison Approach indicated a value of \$4,481,700 and the Cost Approach \$4,823,529. The Cost Approach is given 10% and the Sale Approach is given 75% with balance a consideration of net proceeds. The Income Approach is considered, however, not weighed.

The PAO testifies to the following. The first sale is a vacant land sale where the improvements were razed. Located on the subject street with a similar view and sold in April 2021 for \$3,600,000. The two sales on Cordova have a less expansive view of Snell Isle Harbor, however, water is protected and preferred by boaters. The Snell Harbor Dr. sale has an inferior view and location.

Petitioner has submitted two appraisals with a total of seventy-five pages. The effective dates are February 8th and 11th 2021. Both have a value opinion of \$3,300,000. Thomas Roberts, RZ 3996 and Jon Burdick RD 2843 prepared the reports. Both are for financing for the same lending institution.

Petitioner testifies to the following: The subject was acquired by placing inquiry notes in the grantor's mailbox. States many other interested parties were doing the same. The PAO's sale #1 was improved at the time of sale and the living area should be considered. PAO comparable #3 was constructed in 2020 and the build cost of the improvements was \$4,000,000. PAO comparable #3 was constructed in 1988, however, was completely renovated in 2019. There are two older sales that are much more relevant. Petitioner made offers on both and was familiar with the interior condition of both. 2027 Brightwaters Blvd. NE (open bay view) sold in 8/2020 for \$3,100,000. Constructed in 1994 with 4610sf of living area. 2000 Brightwaters Blvd. NE (harbor view) sold in 2/2021 for \$3,400,000. Constructed in 1991 with 4,765sf of living area.

Rebuttal: The PAO states the petitioner's appraisals both utilized sales from 2020, which they would have not weighed due to date of sale. A market conditions analysis showed the market appreciating at a rate of 1.78% per month. Petitioner states the PAO's sale #1 was a newer very large improvement. The decision to raze was not reflective of typical market behavior.

Ultimate Findings of Fact:

Most of the subject's value is in the land. Acquisition was not qualified by the PAO due to not meeting the reasonably exposure to the open market standard. Owner invitation for a POA representative to inspect the interior of the improvements was declined. The photographs included in the appraisal do not reflect an improvement with excellent quality. The subject is a sixty-five-year-old improvement that does not feature significant updating. The PAO has estimated the effective age to be 34 years. One of the PAO's comparable sales is two years old. Another has an effective age of ten years. PAO has not bracketed effective age and resulting indicators are skewed. The improved sale that was razed (comparable sale #1.) has a very similar view.

All of the evidence presented by the parties was reviewed in accordance with the Department of Revenue guidelines and was determined to be relevant. The evidence as presented was admitted for consideration in relation to the appropriateness of the assessment for the Petitioned Property. Evidence submitted by the PA was determined to be marginally relevant and lacked credibility due to significant improvement differences. The PAO has determined a land value of \$4,315,080. The PAO has determined a value of \$4,481,700 from the Sales Comparison Approach. The evidence introduced does not support either conclusion. Consequently, the PAO has not established a presumption of correctness.

Florida law requires the property appraiser to consider eight criteria specified in Florida Statutes

193.011 when developing just or market value. These eight factors considered in the mass appraisal process are summarized below, as presented by the Property Appraiser:

(1) The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length; This factor considers the price a buyer would pay for property in a hypothetical sale, excluding fees and cost of sale. The property appraiser considers this criterion for all properties and adjusts the values derived from each approach. In a mass appraisal system, property values are adjusted by the same percentage to account for a typical cost of sale amount rather than the actual cost of sale for individual sales. The PAO has presented qualified arm's length transactions.

(2) The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing any such limitation, regulation, or moratorium.

There are two components to highest and best use: as vacant and as improved. The four steps in establishing highest and best use are to decide what is physically possible, legally permissible, financially feasible, and maximally productive. The highest and best use as vacant is identified through land use codes which are in part based on zoning and physical characteristics. The Property Appraiser's office considers highest and best use by also identifying land size, site zoning, building size, and other characteristics. Land use and building use codes are assigned to identify specific property types. Once all coding is in place, comparable sales that have similar characteristics are used to value the property. For improved properties, the property appraiser's office considers the current use to be the highest and best use, unless the land value exceeds the value as improved, or a physical inspection reveals otherwise. In that case, the building value is given a nominal interim value. Comparable sales that have similar use codes and characteristics are used to value the property. The subject improvements have some remaining economic and marginally contribute to the overall value. There is no reported anticipated change in zoning or scarcity of land which would result in alternate uses or assemblage advantages. Current use is considered the Highest and Best Use. However, it appears this use is likely an interim use and as the improvements further depreciate, razing and constructing a new dwelling will result in the Highest and Best Use.

(3) The location of said property.

The Property Appraiser's office assigns a neighborhood or appraisal area code to every property in the county. Sales of properties with the same or similar appraisal area codes are used in the sales comparison approach models. Often, land value adjustments are made to reflect superior or inferior locations. In the cost approach, adjustments are made to improvements for external obsolescence to reflect conditions that adversely affect a particular location. In the income approach for 2-4 family properties, location is considered in developing market rental rates and gross rent multipliers. The PAO has presented transactional activity within the subject market area.

(4) The quantity or size of said property.

The Property Appraiser's office considers the quantity or size of a property's site, buildings, and/or extra features. Land size is estimated by reviewing the legal description, recorded plats or metes and bounds. Building size and extra feature size are determined through physical inspection and measurement and/or by reviewing building plans and specifications. Once sizes and quantities are recorded, tables are created to adjust unit values of both land and improvements. Sale data introduced by the PAO competes with the subject's living area.

(5) The cost of said property and the present replacement value of any improvements thereon.

The Property Appraiser considers the replacement cost with the cost approach model. Base rates from Marshall & Swift's Marshall Valuation Service are incorporated into the cost approach in the CAMA system. These rates are adjusted annually based on local market conditions. The Marshall Valuation Service is also used to estimate the replacement costs of extra features.

When developing the Cost Approach model, construction costs, depreciation factors, and land sales data for each property type. The unit values from construction costs are reconciled to arrive at a "base rate." The base rate is adjusted on each individual property for age, quality, and other factors. The adjusted base rate is then multiplied by building units and depreciation factors to arrive at a depreciated building value. The depreciated building value is added to the land value and the value of the extra features to arrive at a final value indication by the cost approach. The PAO has considered the Cost Approach, applied depreciation, and estimated site value to be \$4,315,080. However, the evidence introduced does not support this amount.

(6) The condition of said property.

The property appraiser considers the condition of properties through site inspection. For residential properties, inspections are conducted on a periodic basis based on a five-year inspection cycle. Other events may trigger a site inspection, including: the sale of a property, building permits, assessment appeal, or to re-check a condition adjustment made in a prior year. In the cost approach, normal depreciation is applied to all improvements based on the estimated effective age and economic life. However, additional depreciation can be applied if a property exhibits unusual, deferred maintenance and/or functional or external obsolescence. Condition is also considered in the sales comparison and income approaches. PAO has not included data with similar quality.

(7) The income from said property.

Typically, an Income Approach with market derived rents and gross rent multipliers are considered but not used for 1-4 family properties. The Income Approach was not utilized. Approach is not necessary to determine a credible value opinion. PAO did indicate said approach was considered.

(8) The net proceeds of the sale of the property, as received by the seller, after deduction of all the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

In order to comply with the reported 15% cost of sale, the PAO has given 75% weight to the Sales Comparison Approach and 10% to the Cost Approach. The mean and median price per sf for most similar comparable sales analyzed by the PAO is \$1,046 and \$1,118. Subject is assessed for \$925 per sf. Indicating consideration for COS.

The PAO considers the 1st and 8th factor by applying 15% adjustment for typical costs of sale. In a mass appraisal system, property values are adjusted by the same percentage to account for a typical cost of sale amount rather than the actual cost of sale for individual sales. As the preceding discussion details, consideration of the eight criteria in § 193.011 is given in each of the steps described in the mass appraisal process. The Department of Revenue approved the Pinellas County Tax roll in July 2022; The roll met all statistical measures and standards applied by the Department of Revenue.

Evidence introduced by the PA is relevant, however, lacks credibility. The PAO has not established a presumption of correctness. The record contains competent substantial evidence. The Board or special magistrate is authorized to make calculations, and to make an adjustment to the property appraiser's value based on competent substantial evidence of just value in the record. See Section 194.301, F.S., as amended by Chapter 2009-121, Laws of Florida (House Bill 521), and see *Cassady v. McKinney*, 343 So.2d 955 (Fla. 2nd DCA 1977), stating that when the record contains competent substantial evidence of value the court may make necessary value calculations or adjustments based on such evidence.

The PAO has testified on analysis regarding market conditions. Specific details were referenced, and the result was a 1.78% increase per month. The Petitioner did not dispute. The following indicators resulted after considering market conditions. The last reference, 307 Brightwaters is included in the all sales list and brackets the subjects effective age.

2000 Brightwaters Blvd. NE. (2/2021) - \$4,005,200. /4765sf = \$841 per sf.
2117 Brightwaters Blvd. NE. (8/2020) - \$3,982,880. /4610sf = \$864 per sf.
307 Brightwaters Blvd. NE. (3/2021) - \$3,501,568. /4144 = \$845 per sf

The average of the three improved sales is \$850 per sf.

Petitioner has prevailed and Special Magistrate recommends a reduction in Just value. Subject contains 4,156sf or \$3,532,600.

Conclusions of Law for Petition 2022-2086:

Real property shall be assessed according to its just value as of January first of each year. F.S. 192.042. In a property assessment challenge, the burden of proof is on the party initiating the challenge.

The market or sales comparison approach analyzes the recent sales of similar property to arrive at the probable market price of the property being appraised. *Havill v. Scripps Howard Cable Co.*, 742 So.2d 210 (Fla. 1998). Prior to using this approach, the property appraiser must determine if there is an active market for the property from which reliable sales data can be obtained. *Id.* at 212-213. The market approach is the preferred appraisal methodology in Florida. When sales of comparable properties exist and are used to determine the fair market value, the property appraiser performs a standard appraisal. In so doing, he or she considers all, and uses some, of the factors set forth in section 193.011. *Oyster Pointe Resort Condo. V. Nolte*, 524 So.2d 415 (Fla. 1988)

“Relevant characteristics” is a core appraisal term defined as: “features that may affect a property’s value or marketability such as legal, economic, or physical characteristics.” See Definitions, Uniform Standards of Professional Appraisal Practice, 2020-2021 Edition (Washington, DC: The Appraisal Foundation), page 5. To evaluate the credibility of the evidence, the Board or special magistrate may consider factors such as the demeanor of the witnesses and the content, meaning, plausibility, consistency, reasonableness, and validity of the evidence.

Competent substantial evidence for establishing a revised just value, as part of an administrative review under Chapter 194, Parts 1 and 3, F.S., means evidence that: 1. Cumulatively meets the criteria of Section 193.011, F.S., and professionally accepted appraisal practices; 2. Tends to prove (is probative of) just value as of January 1 of the assessment year under review; 3. Is sufficiently relevant and credible to be accepted as adequate to support (legally justify) the conclusion reached; and 4. Otherwise meets all requirements of law.

Establishment of Revised Just Values in Administrative Reviews. The Board or special magistrate is required to establish a revised just value under either of the two following conditions: 1. The property appraiser does not establish a presumption of correctness for the assessment and the hearing record contains competent substantial evidence for establishing a revised just value as described above; or 2. The petitioner overcomes a presumption of correctness established by the property appraiser and the hearing record contains competent substantial evidence for establishing a revised just value as described above. Within their scope of authority, the Board or special magistrate shall establish a revised just value based upon the competent substantial evidence for establishing a revised just value. See Section 194.301, F.S., as amended by Chapter 2009-121, Laws of Florida (House Bill 521). The Board or special magistrate has no authority to develop original just valuations of property and may not take the place of the property appraiser but shall revise the assessment when required under Florida law. See Rule 12D-10.003(1), F.A.C., and Section 20 194.301, F.S., as amended by Chapter 2009-121, Laws of Florida (House Bill 521). See *Simpson v. Merrill*, 234 So.2d 350 (Fla. 1970), stating that a court may not take the place of the property appraiser but may reduce the assessment. Also, see *Blake v. Farrand Corporation, Inc.*, 321 So.2d 118 (Fla. 3d DCA 1975), holding that the determination of the weight to be accorded evidence rests upon the trial judge, as trier of facts, and if competent substantial evidence is introduced demonstrating the assessment to be erroneous, the judge may reduce that assessment. The Board or special magistrate is required to revise the assessment under the conditions specified in Section 194.301, F.S., as amended by Chapter 2009-121, Laws of Florida (House Bill 521). “In establishing a revised just value, the board or special magistrate is not restricted to any specific value offered by one of the parties.” See Rule 12D-9.027(2)(b)3.a., F.A.C.

The Special Magistrate has determined that there is competent and substantial evidence on the record in compliance with the criteria of 193.011 and professionally acceptable appraisal practices to support a change to the just value by the Property Appraiser’s Office (PAO). The preponderance of the evidence demonstrates that the Property Appraiser has not met the burden to maintain the presumption of correctness by complying with FS 193,011, and Petitioner did present sufficient evidence that the property appraiser’s just valuation does not represent just value; or the property appraiser’s just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county. See Subsection 194.301(2)(a), F.S., as amended by Chapter 2009-121, Laws of Florida (House Bill 521).

Petitioner has met the required standard of proof. Relief is granted and the decision is being issued in order that any right of the parties may have to bring an action in circuit court is not impaired.

Special Magistrate recommends; \$3,532,600.

Young, Bernie C

From: Tim Haddock <thaddock0@gmail.com>
Sent: Friday, February 3, 2023 2:53 PM
To: Clerk VAB
Cc: Haddock Accts
Subject: Petition #2022-2122
Attachments: Decision of the Value Adjustment Board Feb 2023.pdf

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Re: the above noted and attached decision.

Please note the following:

1. We are in receipt of the attached - and understand that the Special Magistrate to the VAB does not have authority under Florida to grant the requested extension - nor by extension - adjudicate whether or not an extenuating circumstance has occurred in this instance.
2. However (and as clearly outlined in Strickland vs. Sarabay Country Club, Inc.), the Florida court has made abundantly clear that the Board itself does in fact have authority to consider and adjudicate the presence of any extenuating circumstances. Note that this ruling was specifically in response to a late filing claim.
3. In light of #2, we hereby and formally request that our petition be added to the agenda for the next nearest Pinellas Value Adjustment Board meeting for such review and adjudication. With the expressed intent of obtaining an on the record a judgment by the Board that our circumstances were in fact extenuating, including remanding this judgment to the Pinellas County Appraisers Office to accept our Homestead application applicable to January 2022, or not as the case may be, but if not why not, specifically.

If there is another course that the Special Magistrate would like us to consider, please know that we are open to doing so. Just let us know the suggested path and/or next step?

Please confirm receipt of this email and advise on next steps.

Sincerely,

Andrea & Tim Haddock



DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
OR QUALIFYING IMPROVEMENT PETITION

DR-485XC
R. 01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17

The actions below were taken on your petition in Pinellas County.	
<input checked="" type="checkbox"/> These actions are a recommendation only, not final <input type="checkbox"/> These actions are a final decision of the VAB If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)	
Petition # 2022-2122	Parcel ID 09-31-17-83484-001-0310
Petitioner name HADDOCK, ANDREA L TRE The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 1971 BRIGHTWATERS BLVD NE ST PETERSBURG, FL 33704-

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	3,843,628.00	3,843,628.00	3,843,628.00
2. Assessed or classified use value,* if applicable	3,843,628.00	3,843,628.00	3,843,628.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	3,843,628.00	3,843,628.00	3,843,628.00
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)			
Reason for Petition			
<input type="checkbox"/> Homestead <input type="checkbox"/> Widow/er <input type="checkbox"/> Blind <input type="checkbox"/> Totally and permanently disabled veteran <input type="checkbox"/> Low-income senior <input type="checkbox"/> Disabled <input type="checkbox"/> Disabled veteran <input type="checkbox"/> Use classification, specify <input type="checkbox"/> Parent/grandparent assessment reduction <input type="checkbox"/> Deployed military <input checked="" type="checkbox"/> Use exemption, specify Homestead <input type="checkbox"/> Transfer of homestead assessment difference <input type="checkbox"/> Qualifying improvement <input type="checkbox"/> Change of ownership or control <input type="checkbox"/> Other, specify			
Reasons for Decision Fill-in fields will expand or add pages, as needed.			
Findings of Fact (See Attached)			
Conclusions of Law (See Attached)			

<input checked="" type="checkbox"/> Recommended Decision of Special Magistrate The finding and conclusions above are recommendations.		
Laura Walker	Laura Walker	01/26/2023
Signature, special magistrate	Print name	Date
Ken Burke	Ken Burke	02/02/2023
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on _____ at <input checked="" type="checkbox"/> AM <input type="checkbox"/> PM.		
Address _____		
If the line above is blank, please call (727) 464-3458 or visit our web site at https://vabpetitions.mypinellasclerk.org/20		

<input type="checkbox"/> Final Decision of the Value Adjustment Board		
Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

Findings of Fact:

The Petitioner, ANDREA L. HADDOCK, appeared in regard to Petition Number 2022-2122.

The real property which relates to the subject property is owned by Andrea L. Haddock, Trustee of the Merritt Partners Trust dated December 4, 2020. The owner was represented at the hearing by Andrea L. Haddock. The Parcel Number is 09-31-17-83484-001-0310. The property address relates to 1971 Brightwaters Boulevard NE, Saint Petersburg, Florida 33704.

The property appraiser was represented by Meera Jattansingh and attorney Alexander Luca.

All parties were sworn in. The taxpayer values were verified for the subject property. The taxpayer information sheet was reviewed on the record.

The Petitioner submitted written evidence and provided oral testimony. The Petitioner's written evidence was included as part of the Petitioner's evidence package.

The property appraiser submitted the following evidence:

Florida Statute 196.011(a)(1)

Florida Administrative Code 12D-7.001

Florida State Constitution Article VII, Section 6

2022 Property Card

2022 TRIM Notice

Notice of Hearing

Warranty Deed recorded in Official Records Book 21409, Page 122;

Petition to Value Adjustment Board Request for Hearing.

Extenuating Circumstances for 2022 Late Filed Exemption Form.

Order Granting Value Adjustment Board Late-Filed Petition Request.

Case Law: Horne vs. Markham, 288 So.2d 196 (Fla. 1973) and DeQuervain vs. Desguin, 927 So. 2d 232 (Fla. 2d DCA 2006)

The Petitioner presented the following evidence:

Petition to the Value Adjustment Board Request for Hearing with correspondence attached.

Original Application for Homestead and Related Tax Exemptions

Value Adjustment Board Clerk's Notice

Value Adjustment Board Notice of Hearing

Order Granting Value Adjustment Board Late Filed Petition Request

Said evidence was submitted and accepted by the Special Magistrate as Composite Exhibit "A".

The Property Appraiser testified that the parcel listed with this petition, i.e. 09-31-17-83484-001-0310 does not qualify for homestead exemption for the 2022 tax year.

The Petitioner, ANDREA L. HADDOCK, as Trustee took title to the subject property on or about February 26, 2021.

Florida Statute 196.011(1)(a) states that every person or organization who, on January 1, has the legal title to real or personal property, except inventory, which is entitled by law to exemption from taxation as a result of its ownership and shall use, on or before March 1 of each year, file an application for exemption with the county property appraiser, listing and describing the property for which exemption is claimed and certifying its ownership and use. The Department of Revenue shall prescribe the forms upon which the application is made. Failure to make application, when required, on or before March 1 of any year shall constitute a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (8).

The statutory deadline for filing for homestead exemption for the tax year 2022 was March 1, 2022. Failure to file by that date constitutes a waiver of the exemption privilege for that year unless the applicant can show good the late filing was due to a postage error or if the late filed application is made on or before the 25th day following the annual TRIM mailing along with a showing of extenuating circumstances. For the 2022 tax year the TRIM notices were mailed on or about August 22, 2022.

The property appraisers office is authorized to grant an exemption completed on or before the 25th day following the annual TRIM mailing date after reviewing the extenuating circumstances which prevented the applicant from completing an application by March 1st. The deadline date listed on the TRIM notice was September 16, 2022.

The property appraiser testified that there was no denial of homestead for the 2022 tax year as the Petitioner filed the homestead application on or about December 7, 2022. Said homestead application was applied to the 2023 tax year.

They further testified that there is no legal basis and/or authority for the property appraiser's office to extend the deadline past September 16, 2022.

The Petitioner testified that she and her family were preoccupied with the numerous deaths of family members during 2022. Ms. Haddock testified that the homestead application was in fact filed on or about December 7, 2022.

The evidence and testimony was all admitted, relevant and credible.

Conclusions of Law:

Florida Statute 196.011(1)(a) states that every person or organization who, on January 1, has the legal title to real or personal property, except inventory, which is entitled by law to exemption from taxation as a result of its ownership and shall use, on or before March 1 of each year, file an application for exemption with the county property appraiser, listing and describing the property for which exemption is claimed and certifying its ownership and use. The Department of Revenue shall prescribe the forms upon which the application is made. Failure to make application, when required, on or before March 1 of any year shall constitute a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (8).

The statutory deadline for filing for homestead exemption for the tax year 2022 was March 1, 2022. Failure to file by that date constitutes a waiver of the exemption privilege for that year unless the applicant can show good cause that the late filing was due to a postage error or if the late filed

application is made on or before the 25th day following the annual TRIM mailing along with a showing of extenuating circumstances. For the 2022 tax year the TRIM notices were mailed on August 22, 2022.

The property appraisers office is authorized to grant an exemption completed on or before the 25th day following the annual TRIM mailing date after reviewing the extenuating circumstances which prevented the applicant from completing an application by March 1st. The deadline date listed on the TRIM notice was September 16, 2022.

Florida State Constitution Article VII Section 6 states that "every person who has legal or equitable title to real estate and maintains thereon permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits..."

The property appraisers office is authorized to grant an exemption completed on or before the 25th day following the annual TRIM mailing date. That date for the tax year 2022 is September 16, 2022.

There is no legal basis and/or authority for the property appraiser's office to extend the deadline past September 16, 2022.

The Petitioners filed their homestead exemption application on December 7, 2022.

The Value Adjustment Board has no legal authority to grant an exemption not authorized by law. Florida Administrative Code 12D-10-003.

The application for homestead exemption was properly denied for the 2022 tax year as the facts show that the Petitioners in fact missed both statutory deadlines of March 1st and September 16th.

There is no legal basis and/or authority for the property appraiser's office to extend the deadline past September 16, 2022.

As the Petitioner's missed both statutory deadlines, it is hereby recommended that the Petition be denied.

Agenda Item No. 3b

Citizens Who Wish to Comment On the VAB Process

VAB petitioners Danielle Myers and Leonart Panagiotis Telios, were denied good cause for late filed petition 2022-2132, which was filed with the Clerk, on February 6, 2023.

A copy of the order denying good cause and a copy of an email received from Ms. Myers, on Friday, March 3rd, notifying our office that her husband, Mr. Leonart Panagiotis Telios, will be in attendance at the final meeting to speak, is enclosed for the VAB's reference.



VALUE ADJUSTMENT BOARD CLERK'S NOTICE

DR-485WCN
R. 01/17
Rule 12D-16.002
F.A.C.
Effective 01/17

Pinellas County

To MYERS, DANIELLE R M 2131 RIDGE RD S UNIT 115 LARGO, FL 33778-1612	From <u>Ken Burke</u> Clerk, Value Adjustment Board Address Board Records Department 315 Court Street, Fifth Floor Clearwater, FL 33756
Petition # 2022-2132	Phone (727) 464-3458
Representative #	Email Clerk.VAB@pinellascounty.org

This notice will inform the parties of the following action taken on the petition.

- ☐ You have 10 days to complete the petition and return it to the value adjustment board. (Rule 12D-9.015(9), F.A.C.)
- ☐ The petition will not be set for hearing because it was not completed and filed as specified in the previous clerk's notice. (Rule 12D-9.015(9), F.A.C.)
- ☐ The board found good cause for your failure to file your petition on time. The clerk will schedule a hearing by separate notice (Rule 12D-9.015(11), F.A.C.)
- ☒ The board did not find good cause for your failure to file your petition on time. Your petition will not be scheduled for hearing. (Rule 12D-9.015(11), F.A.C.)
- ☐ Your petition was returned. There was no filing fee included with the petition.
- ☐ We received duplicate petitions for this property. The VAB is trying to resolve this issue. Please contact the clerk when you receive this notice.
- ☐ The property appraiser has produced a revised assessment after remand (attached). If you do not agree with the revised assessment, you have the right to present additional evidence at a continuation hearing. You must notify the VAB clerk and request a continuation hearing within 25 days of the date of this notice. (Rule 12D-9.029, F.A.C.)
- ☐ The board found good cause to reschedule your hearing. Your new hearing date will be sent to you.
- ☐ The board did not find good cause to reschedule your hearing. Your hearing will be held on _____ at _____.
- ☐ Other, specify _____

Certificate of Service

I certify a true copy was served by US mail or the method requested on the petitioner's form on:

☐ A copy was provided to the property appraiser.

☒ petitioner MYERS, DANIELLE R M
☐ other _____

Ken Burke

Signature, deputy clerk

02/07/2023

Date

**ORDER DENYING VALUE ADJUSTMENT BOARD
LATE-FILED PETITION REQUEST**

Petitioner: Leonarnt Panagiotis Telios
Address: 2131 Ridge Rd. S., Unit 115
Largo, FL 337780

Special Magistrate: Lori L. Rutland
Date of Decision: 02-07-23
Petition(s): 2022-2132

This petition involves the issue of “late filing” of the petition to the Value Adjustment Board. The Special Magistrate considered the late-filed petition request and any supporting correspondence and information provided by Petitioner. The requisite legal standard of review for a petition filed after the statutory deadline is whether the Petitioner demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of the board functions in the taxing process. Good cause means as follows: (a) personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person’s attention to be diverted from filing, (b) physical or mental illness, infirmity, or disability that would reasonably affect the petitioner’s ability to timely file, (c) miscommunication with, or misinformation received from, the VAB Clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person’s attention to be diverted from timely filing, (d) or any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing. Special Magistrate sets forth below the Findings of Fact and Conclusions of Law.

FINDINGS OF FACTS:

The late-filed petition was filed on 02-06-23. The statutory deadline for filing the petitions to the Value Adjustment Board was 09-16-22. The Petitioner stated as his good cause basis that he didn’t know if he had received the TRIM Notice or if he just didn’t understand it as English was his second language. He further stated that the increase in the property taxes was a severe financial hardship. The Special Magistrate finds that the Petitioner failed to state a basis constituting good cause for the late filing. The Special Magistrate cannot consider the Petitioner’s financial situation. The Special Magistrate further finds that this delay in filing is harmful to the performance of the board functions in the taxing process. Petitioner did not show a verifiable showing of extraordinary circumstances to warrant granting the late-filed petition.

CONCLUSIONS OF LAW:

This order does not reach the question of the petition’s merits. The threshold question to answer is whether a verifiable showing of extraordinary circumstance exists, that would warrant granting the late-filed petition. If the answer is affirmative, the petition proceeds to hearing on the merits before a Special Magistrate. If the answer is negative, this order ends the administrative review. The burden of proof is on the taxpayer, and there was not sufficient evidence to carry that burden in this matter. Petitioner did not show a verifiable showing of extraordinary circumstances, and accordingly, the late-filed petition request is DENIED.

Lori Rutland

SPECIAL MAGISTRATE

02-07-23

DATE

Young, Bernie C

From: Danielle Myers <daniellermmyers@gmail.com>
Sent: Friday, March 3, 2023 5:07 PM
To: Clerk VAB
Subject: Fwd: Speak at meeting

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----- Forwarded message -----

From: **Danielle Myers** <daniellermmyers@gmail.com>
Date: Fri, Mar 3, 2023 at 5:03 PM
Subject: Speak at meeting
To: <clerk.vav@pinellascountyclerk.gov>

Hello, I will not be able to attend this meeting as I have just started a new job and cannot have time off. I will be sending my husband Leonarnt Panagiotis Telios to speak to the board on our behalf. Thank you so much for letting us have this opportunity to share our concerns.

Danielle Myers

Agenda Item No. 3c

Citizens Who Wish to Comment On the VAB Process

VAB petitioner Ms. Rashmie Ramkissoon, was denied good cause, for late filed petition 2022-2131, which was filed with the Clerk, on February 3, 2023.

The order denying good cause and a copy of an email received from Ms. Ramkissoon dated Thursday, March 2, 2023, expressing her concerns, is enclosed for the VAB's reference.



VALUE ADJUSTMENT BOARD CLERK'S NOTICE

DR-485WCN
R. 01/17
Rule 12D-16.002
F.A.C.
Effective 01/17

Pinellas County

To RAMKISSOON, RASHMIE R 910 ROBINSON DR N ST PETERSBURG, FL 33710-4442	From <u>Ken Burke</u> Clerk, Value Adjustment Board Address Board Records Department 315 Court Street, Fifth Floor Clearwater, FL 33756
Petition # 2022-2131	Phone (727) 464-3458
Representative #	Email Clerk.VAB@pinellascounty.org

This notice will inform the parties of the following action taken on the petition.

- ☐ You have 10 days to complete the petition and return it to the value adjustment board. (Rule 12D-9.015(9), F.A.C.)
- ☐ The petition will not be set for hearing because it was not completed and filed as specified in the previous clerk's notice. (Rule 12D-9.015(9), F.A.C.)
- ☐ The board found good cause for your failure to file your petition on time. The clerk will schedule a hearing by separate notice (Rule 12D-9.015(11), F.A.C.)
- ☒ The board did not find good cause for your failure to file your petition on time. Your petition will not be scheduled for hearing. (Rule 12D-9.015(11), F.A.C.)
- ☐ Your petition was returned. There was no filing fee included with the petition.
- ☐ We received duplicate petitions for this property. The VAB is trying to resolve this issue. Please contact the clerk when you receive this notice.
- ☐ The property appraiser has produced a revised assessment after remand (attached). If you do not agree with the revised assessment, you have the right to present additional evidence at a continuation hearing. You must notify the VAB clerk and request a continuation hearing within 25 days of the date of this notice. (Rule 12D-9.029, F.A.C.)
- ☐ The board found good cause to reschedule your hearing. Your new hearing date will be sent to you.
- ☐ The board did not find good cause to reschedule your hearing. Your hearing will be held on _____ at _____.
- ☐ Other, specify _____

Certificate of Service

I certify a true copy was served by US mail or the method requested on the petitioner's form on:

☐ A copy was provided to the property appraiser.

☒ petitioner RAMKISSOON, RASHMIE R
☐ other _____

Ken Burke

Signature, deputy clerk

02/03/2023

Date

**ORDER DENYING VALUE ADJUSTMENT BOARD
LATE-FILED PETITION REQUEST**

Petitioner: Rashmie Ramkissoon
Address: 910 Robinson Drive N.
St. Petersburg, FL 33710

Special Magistrate: Lori L. Rutland
Date of Decision: 02-03-23
Petition(s): 2022-2131

This petition involves the issue of “late filing” of the petition to the Value Adjustment Board. The Special Magistrate considered the late-filed petition request and any supporting correspondence and information provided by Petitioner. The requisite legal standard of review for a petition filed after the statutory deadline is whether the Petitioner demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of the board functions in the taxing process. Good cause means as follows: (a) personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person’s attention to be diverted from filing, (b) physical or mental illness, infirmity, or disability that would reasonably affect the petitioner’s ability to timely file, (c) miscommunication with, or misinformation received from, the VAB Clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person’s attention to be diverted from timely filing, (d) or any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing. Special Magistrate sets forth below the Findings of Fact and Conclusions of Law.

FINDINGS OF FACTS:

The late-filed petition was filed on 02-03-23. The statutory deadline for filing the petitions to the Value Adjustment Board was 09-16-22. The Petitioner stated as her good cause basis that she was not aware of the process or the deadline to file. She further stated that the increase in the property taxes was a severe financial hardship for her. The Special Magistrate finds that the Petitioner failed to state a basis constituting good cause for the late filing. The Special Magistrate cannot consider the Petitioner’s financial situation. The Special Magistrate further finds that this delay in filing is harmful to the performance of the board functions in the taxing process. Petitioner did not show a verifiable showing of extraordinary circumstances to warrant granting the late-filed petition.

CONCLUSIONS OF LAW:

This order does not reach the question of the petition’s merits. The threshold question to answer is whether a verifiable showing of extraordinary circumstance exists, that would warrant granting the late-filed petition. If the answer is affirmative, the petition proceeds to hearing on the merits before a Special Magistrate. If the answer is negative, this order ends the administrative review. The burden of proof is on the taxpayer, and there was not sufficient evidence to carry that burden in this matter. Petitioner did not show a verifiable showing of extraordinary circumstances, and accordingly, the late-filed petition request is DENIED.

Lori Rutland

SPECIAL MAGISTRATE

02-03-23

DATE

Young, Bernie C

From: Rashmie Ramkissoon <rashmie.ramkissoon@gmail.com>
Sent: Thursday, March 2, 2023 1:53 AM
To: Clerk VAB
Subject: URGENT! Re: Pinellas County VAB Petition Status Update (Petition #2022-2131)

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CAUTION: *This message has originated from outside of the organization. **Do not** click on links or open attachments unless you are expecting the correspondence from the sender and know the content is safe.*

Good morning,

Please reconsider this as I a single mom who cannot afford such increase as this!

After the first year of participation in the homestead exemption, the assessment for each subsequent year can't increase more than 3% or the percent change in the Consumer Price Index (CPI), whichever is less. The difference between the "just value" and the "assessed value" is known as the Save Our Homes (SOH) assessment limitation.

This is way over this threshold and should be reevaluated immediately! Please see to this that this is addressed asap!
Thank you so much for your help!!

On Mon, Feb 6, 2023 at 11:02 AM Pinellas County Value Adjustment Board <Clerk.VAB@co.pinellas.fl.us> wrote:
Please see the attached information regarding your Pinellas County Value Adjustment Board petition.

Agenda Item No. 4

This agenda item is for the approval of the minutes from the VAB meeting held Wednesday, October 5, 2022.

Value Adjustment Board
Pinellas County
October 5, 2022 Meeting Minutes

The Pinellas County Value Adjustment Board (VAB) met in regular session at 10:58 AM on this date in the Clerk's Fourth Floor Conference Room at the Pinellas County Courthouse, 315 Court Street, Clearwater, Florida.

Present

Dave Eggers, Chair, County Commissioner
Carol Cook, School Board Member
Frank L. Makowski, Citizen Appointee (Board of County Commissioners)

Not Present

Michael A.J. Bindman, Citizen Appointee (School Board)
Rene Flowers, County Commissioner, Vice-Chair

Others Present

Derelynn Revie, Board Records Manager
Rinky Parwani, VAB Counsel
Kevin Hayes, Deputy for Appraisal, Property Appraiser's Office (PAO)
Katie Poviones, Board Reporter, Deputy Clerk
Other interested individuals

WELCOME AND ROLL CALL

Chair Eggers called the meeting to order at 10:58 AM and related that Mr. Bindman and Commissioner Flowers will not be present for today's meeting due to prior obligations.

CITIZENS WISHING TO ADDRESS THE VAB

No one appeared in response to the Chair's call for citizen comment.

APPROVAL OF THE MINUTES FROM THE MEETING OF JULY 13, 2022

Mr. Makowski made a motion, which was seconded by Ms. Cook and carried unanimously, to discuss the minutes of the July 13 meeting; whereupon, in response to queries by Mr. Makowski, Attorney Parwani indicated that statutes do not require the VAB to collect proof of professional liability insurance from magistrates as part of the

application process; that insurance would not cover potential fraud or certain other claims; and that the Board has some protection from lawsuits as a quasi-judicial body. She noted that while the VAB offers petitioners a simpler process, they have the option to dispute property valuation matters at the Circuit Court at any time; and that they frequently receive the same result upon requesting a second magistrate hearing.

Later in the meeting, Ms. Revie explained that the earlier motion on the minutes was for discussion; and that another motion is needed for approval. Thereupon, a motion was made by Mr. Makowski to approve the minutes of the July 13 meeting. The motion was seconded by Ms. Cook and carried unanimously.

APPROVAL OF THE FIRST CERTIFICATION OF THE 2022 TAX ROLLS

Ms. Cook made a motion to approve the first certification of the 2022 tax rolls. The motion was seconded by Mr. Makowski and carried unanimously.

FINAL VAB MEETING – SCHEDULED FOLLOWING COMPLETION OF ALL HEARINGS

Ms. Revie explained that the final VAB meeting is currently scheduled for March 8, 2023; and that depending upon the timing of the conclusion of the hearings, the date may need to be rescheduled.

In response to a query by Mr. Makowski regarding the effects of sea level rise on the valuation of shorefront properties, Mr. Hayes related that there are ongoing studies on the subject; that sales will continue to drive the PAO's property valuations each year; and that the basis upon which property valuations are made will be modified if legislation passes preventing the consideration of on-site storm protection improvements in the assessment of property values.

ADJOURNMENT

The meeting was adjourned at 11:11 AM.

Agenda Item No. 5

This agenda item is for the VAB to take final action on the recommendations submitted by special magistrates for the 2022 VAB season.

Agenda Item No. 6

The enclosed 2022 VAB Final Impact Notice has been distributed for the VAB's information.



NOTICE

TAX IMPACT OF VALUE ADJUSTMENT BOARD

DR-529

R. 12/09

Rule 12D-16.002

Florida Administrative Code

Pinellas County

Tax Year

2	0	2	2
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Members of the Board

Honorable Dave Eggers, Chairman	Board of County Commissioners, District No. 4
Honorable Rene Flowers	Board of County Commissioners, District No. 7
Honorable Carol Cook	School Board, District No. 5
Citizen Member Michael A.J. Bindman	Business owner within the school district
Citizen Member Frank L. Makowski	Homestead property owner

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

Summary of Year's Actions

Type of Property	Number of Parcels					Reduction in	Shift in
	Exemptions		Assessments*		Both	County Taxable Value Due to Board Actions	Taxes Due to Board Actions
	Granted	Requested	Reduced	Requested	Withdrawn or settled		
Residential	0	25	39	525	283	\$ (3,327,380)	\$ (59,783)
Commercial	0	4	7	1,625	1,268	\$ (3,538,806)	\$ (71,980)
Industrial and miscellaneous	0	0	0	113	77	\$ 0	\$ 0
Agricultural or classified use	0	0	0	0	0	\$ 0	\$ 0
High-water recharge	0	0	0	0	0	\$ 0	\$ 0
Historic commercial or nonprofit	0	0	0	0	0	\$ 0	\$ 0
Business machinery and equipment	0	0	2	94	91	\$ (280,065)	\$ (4,827)
Vacant lots and acreage	0	0	1	33	20	\$ 0	\$ 0
TOTALS	0	29	49	2,390	1,739	\$ (7,146,251)	\$ (136,590)

All values should be county taxable values. School and other taxing authority values may differ.

*Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.

Chair's name Dave Eggers	Phone (727) 464-3276	ext.
Clerk's name Ken Burke	Phone (727) 464-3458	ext.

Agenda Item No. 7

The enclosed Final Certifications of the 2022 Tax Rolls for Tangible and Real Property have been provided for review and approval by the VAB.



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488
R. 12/09
Page 1 of 2
Rule 12D-16.002

Florida Administrative Code

Tax Roll Year

2	0	2	2
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The Value Adjustment Board of Pinellas County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one.

☐ Real Property ☒ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 5,268,384,486
2. Net change in taxable value due to actions of the Board	\$ 280,065
3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 5,268,104,421

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

03/08/2023

Date

Continued on page 2

Certification of the Value Adjustment Board

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Page 2 of 2

PROCEDURES

Tax Roll Year

2	0	2	2
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The value adjustment board has met the requirements below. Check all that apply.

The board:

<input checked="" type="checkbox"/>	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

Signature, chair of the value adjustment board

03/08/2023

Date



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

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R. 12/09
Page 1 of 2
Rule 12D-16.002

Florida Administrative Code

Tax Roll Year

2	0	2	2
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The Value Adjustment Board of Pinellas County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one.

☒ Real Property ☐ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 105,565,608,216
2. Net change in taxable value due to actions of the Board	\$ 6,866,186
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 105,558,742,030

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

03/08/2023

Date

Continued on page 2

Certification of the Value Adjustment Board

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R. 12/09
Page 2 of 2

PROCEDURES

Tax Roll Year

2	0	2	2
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The value adjustment board has met the requirements below. Check all that apply.

The board:

<input checked="" type="checkbox"/>	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

Signature, chair of the value adjustment board

03/08/2023

Date

Agenda Item No. 8

The following dates are being recommended for upcoming meetings of the 2023 VAB:

- 2023 Organizational Meeting – Wednesday, July 12, 2023 at 9:00 A.M.
- First Certification and Extension of the 2023 Tax Rolls – *Wednesday, October 4, 2023 at 11:00 A.M.

*Please note: This date complies with statutory time requirements for the Property Appraiser to notify the Tax Collector of the tax roll extension.

Agenda Item No. 9a

Other Business

Special Magistrate Compensation

Appraiser Special Magistrate John Robinson, has requested that the Board consider raising the Special Magistrate maximum compensation to four (4) hours per day, when one of the following situations occur:

When an entire day of hearings are canceled, less than 48 hours prior to the originally scheduled date and time or when a Special Magistrate is scheduled to work and the hearings remaining on the schedule for that day, take less than four (4) hours to conduct.

Per the current Value Adjustment Board Special Magistrate Agreement, Article 4, section 4.05:

“In the event that all hearings scheduled for a particular day are cancelled less than 48 hours prior to the originally scheduled date and time, the Special Magistrate shall invoice a maximum of two (2) hours. Special Magistrate shall be compensated a minimum of two (2) hours when scheduled to work and the hearings remaining on the schedule for that day take less than two (2) hours to conduct.”

As reference, Mr. Robinson’s email request is enclosed, as well as statistics regarding minimum Special Magistrate compensation in other counties.

Young, Bernie C

From: John Robinson <john@property-specialists.com>
Sent: Wednesday, November 30, 2022 10:37 AM
To: Clerk VAB
Cc: Young, Bernie C; Revie, Derelynn; Johnson, Krista
Subject: RE: Nov 28th VAB Schedule

CAUTION:

This message has originated from **Outside of the Organization**. **Do Not Click** on links or open attachments unless you are expecting the correspondence from the sender and know the content is safe.

CAUTION: *This message has originated from outside of the organization. **Do not** click on links or open attachments unless you are expecting the correspondence from the sender and know the content is safe.*

Good morning,

I just wanted to make a request regarding Section 4.05 of the VAB Special Magistrate Agreement (regarding the maximum 2-hour invoice when hearings are cancelled in advance of or on the day of the hearing). Most counties I am working with have a minimum of 4 hours per day or 4 hours per session (morning and afternoon) for these situations, which considers driving time to/from the hearing site when the magistrate is required to physically be present at the county offices. Based on the hearing schedule on Monday, Nov. 28, I was only present for about three total hours (not including lunch) due to no-shows and a number of withdrawals after the hearings had started. Given my drive from Orlando, I spent four hours driving back and forth to the site to be able to bill for only three hours, as the contract allows for only two hours per day as I understand it. I would like to request the VAB increase the minimum number of hours to at least 4 hours per day rather than two for these situations. Thank you for your consideration and understanding. I appreciate the opportunity to serve for the Pinellas County VAB.



John Robinson, MAI, AI-GRS, ASA, CCIM
President
Property Investment Specialists, Inc.
204 S. Dillard Street
Winter Garden, FL 34787
Phone: 407-877-9694
Fax: 407-877-8222
Email: john@property-specialists.com
Website: <http://www.property-specialists.com/>

From: Clerk VAB <clerk.vab@co.pinellas.fl.us>
Sent: Wednesday, November 23, 2022 4:46 PM
To: john@property-specialists.com
Cc: Young, Bernie C <bcyoung@co.pinellas.fl.us>; Revie, Derelynn <drevie@co.pinellas.fl.us>; Johnson, Krista

2022 Special Magistrate Minimum Compensation by County				
County Name	Minimum Hours Compensated For Canceled Hearing Dates Without Advanced Notice?	Minimum Hours Compensated	Minimum Hours Compensated When Less Than A Day's Worth Of Hearings Remaining On The Schedule?	Minimum Hours Compensated
Charlotte	No	N/A	Yes	4
Duval	No	N/A	No	N/A
Hillsborough	No	N/A	No	N/A
Lee	No	N/A	Yes	2
**Manatee	Yes	4	Yes	4
*Orange	Yes	2	Yes	2
Palm Beach	No	N/A	Yes	4
Polk	Yes	4	Yes	4
Sarasota	No	N/A	Yes	2
Average Minimum Hours Paid For Those Counties Responding Yes		3.33		3.14

*Orange County guarantees a minimum of 4 hours compensation per day if Special Magistrate resides outside a 60 mile radius of Orange County.

**Manatee County guarantees 4 hours minimum compensation, if Special Magistrate is not notified 72 hours in advance of hearing date cancelation.

Agenda Item No. 9b

Special Magistrates Removing Evidence from the Hearing Location

The Clerk's Office received a phone call from Appraiser Special Magistrate Steven Nystrom, requesting to take VAB hearing evidence home with him after completed hearings. His reasoning for wanting to take evidence home was that it is more efficient to be able to spread out the evidence while he's preparing recommendations, as opposed to viewing the evidence images one page at a time, on the computer. During the phone call, Mr. Nystrom also mentioned that several counties, where he serves as Special Magistrate, allow him to remove evidence from the hearing location for purposes of preparing recommendations. Mr. Nystrom requested that the Board consider allowing evidence to be removed from the hearing location, beginning with VAB 2023.

For reference, Mr. Nystrom was referred to the current Value Adjustment Board Special Magistrate Agreement, Article 6, section 6.02 which states:

"All of the VAB's files in the possession or control of the Special Magistrate, including but not limited to hearing records or transcripts, exhibits, evidence, documents, and other evidentiary materials or memorandum of law or legal research, shall not be removed from the offices of the Clerk, or from the premises where the hearings are held or conducted by the Special Magistrate."

Agenda Item No. 10

Value Adjustment Board statistical information for the years 2020-2022, is enclosed.

VAB STATISTICS - (Three Year Comparison)

2022 VAB Season

Petitions Type	Filed	Withdrawn	Late Filed Denied Hearing	Scheduled Hearings	No Show at Hearings	Present at Hearings	Reduced/Granted
Exemptions/Classifications	32	16	5	11	0	11	0
Real Property	2008	1462	29	517	109	408	47
Tangible	94	91	1	2	0	2	2
Total VAB Petitions	2134	1569	35	530	109	421	49

2021 VAB Season

Petitions Type	Filed	Withdrawn	Late Filed Denied Hearing	Scheduled Hearings	No Show at Hearings	Present at Hearings	Reduced/Granted
Exemptions/Classifications	23	16	2	5	0	5	0
Real Property	1385	733	14	638	67	571	48
Tangible	165	148	0	17	0	17	17
Total VAB Petitions	1573	897	16	660	67	593	65

2020 VAB Season

Petitions Type	Filed	Withdrawn	Late Filed Denied Hearing	Scheduled Hearings	No Show at Hearings	Present at Hearings	Reduced/Granted
Exemptions/Classifications	72	22	1	49	2	47	1
Real Property	1261	741	14	506	60	446	23
Tangible	182	114	0	68	2	66	0
Total VAB Petitions	1515	877	15	623	64	559	24

Tampa Bay Times
Published Daily

STATE OF FLORIDA
 COUNTY OF Pinellas

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative of the Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: VAB Meeting** was published in said newspaper by print in the issues of **2/15/23** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Pinellas County, Florida** and that the said newspaper has heretofore been continuously published in said **Pinellas County, Florida** each day and has been entered as a second class mail matter at the post office in said **Pinellas County, Florida** for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Signature Affiant

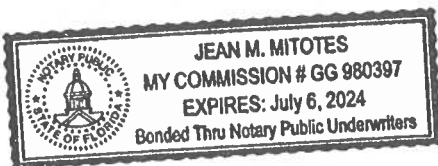
Sworn to and subscribed before me this **02/15/2023**



Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____



NOTICE OF PUBLIC MEETING

The Value Adjustment Board for Pinellas County, Florida, hereby gives notice that on **Wednesday, March 8, 2023**, commencing at **9:00 a.m.**, in the Clerk's Large Conference Room, Fourth Floor, Pinellas County Courthouse, 315 Court Street, Clearwater, Florida, a meeting will be held to act upon the Special Magistrate recommendations for the 2022 tax year, to approve the Final Certification of the 2022 tax rolls, and to consider any and all other matters that may legally come before said board.

Persons are advised that if they decide to appeal any decision made at this meeting/hearing, they will need a record of the proceedings, and, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

PERSONS WITH DISABILITIES WHO NEED REASONABLE ACCOMMODATIONS TO EFFECTIVELY PARTICIPATE IN THIS MEETING ARE ASKED TO CONTACT PINELLAS COUNTY'S OFFICE OF HUMAN RIGHTS BY E-MAILING SUCH REQUESTS TO ACCOMMODATIONS@PINELLASCOUNTY.ORG AT LEAST THREE (3) BUSINESS DAYS IN ADVANCE OF THE NEED FOR REASONABLE ACCOMMODATION. YOU MAY ALSO CALL (727) 464-4882 (VOICE) OR (727) 464-4062 (TDD). MORE INFORMATION ABOUT THE ADA, AND REASONABLE ACCOMMODATION, MAY BE FOUND AT WWW.PINELLASCOUNTY.ORG/HUMANRIGHTS/ADA.

KEN BURKE, CLERK TO THE
 VALUE ADJUSTMENT BOARD
 By: Derelynn Revie, Deputy Clerk

February 15, 2023

0000271707